

OFFICIAL GAZETTE

GOVERNMENT OF GOA, DAMAN AND DIU

GOVERNMENT OF GOA, DAMAN AND DIU

Special Department

Corrigendum

OSD/RRVS/58/71

In the schedule attached to the Notification of even number dated 21st July, 1971 published in the Government Gazette Series I, No. 20, dated 12th August, 1971, relating to the recruitment to the Class II Gazetted post of Research Officer in the Directorate of Social Welfare under the Government of Goa, Daman and Diu the following correction may be made in Column 7:—

For: "Degree of recognised University with Mathematics/Economics as a subject and two years post graduate Diploma in statistics from a recognised Statistical Institute".

Read: "Degree of a recognised University with Mathematics/Statistics/Economics as a subject and two years post graduate Diploma in statistics from a recognised Statistical Institute".

S. R. Sawant, Deputy Secretary (Appointments).
Panaji, 8th February, 1972.

Notification

OSD/RRVS/42/67-II

In exercise of the powers conferred by the proviso to article 309 of the Constitution, read with the Government of India, Ministry of External Affairs letter no. F.7(11)/62-Goa dated the 25th July 1963, the Administrator of Goa, Daman and Diu is pleased to make the following rules relating to the recruitment to the post of Dairy Engineer in the Directorate of Animal Husbandry and Veterinary Services under the Government of Goa, Daman and Diu.

1. **Short title.**—These rules may be called Goa Government, Directorate of Animal Husbandry and Veterinary Services, Dairy Engineer Class II Gazetted post, Recruitment Rules, 1971.

2. **Application.**—These rules shall apply to the posts specified in column 1 of the Schedule to these rules.

3. **Number, classification and scale of pay.**—The number of posts, classification of the said posts and the scales of pay attached thereto shall be as specified in columns 2 to 4 of the said Schedule.

4. **Method of recruitment, age limit and other qualifications.**—The method of recruitment to the said posts, age limit, qualifications and other matters connected therewith shall be as specified in columns 5 to 13 of the aforesaid Schedule.

Provided that,

(a) the maximum age limit specified in the Schedule in respect of direct recruitment may be relaxed in the case of candidates belonging to the Scheduled Castes and Scheduled Tribes and other special categories in accordance with the orders issued by the Government from time to time; and

(b) no male candidate, who has more than one wife living and no female candidate, who has married a person having already a wife living, shall be eligible for appointment, unless the Government, after having been satisfied that there are special grounds for doing so, exempts any such candidate from the operation of this rule.

5. These rules will come into effect from the date of the Notification and will relate to appointments to the various posts made on or after this date.

K. N. Srivastava
Chief Secretary

Panaji, 22nd October, 1971.

The Small Coins (Offences) Act, 1971

AN
ACT

to provide for the prevention of melting or destruction of small coins, hoarding of small coins for the purpose of melting or destruction thereof, and for matters connected therewith or incidental thereto.

Whereas an acute shortage of small coins has been felt in the country and it is necessary, in the interest of the general public, to take steps to relieve such shortage;

Be it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

1. Short title and duration.—(1) This Act may be called the Small Coins (Offences) Act, 1971.

(2) It shall remain in force for a period of three years.

2. Definitions.—In this Act, unless the context otherwise requires,—

(a) “mint” means a mint of the Government of India;

(b) “small coin” means any coin of the value of less than one rupee, which is legal tender under the Indian Coinage Act, 1906.

3 of 1906

3. Prohibition on melting or destruction of small coins.—(1) No person shall—

(a) melt or destroy any small coin, or

(b) have in his possession, custody or control—

(i) any melted coin, whether in the molten state or in a solid state, or

(ii) any small coin in a destroyed or mutilated state, or

(iii) small coins substantially in excess of his reasonable requirements in such circumstances as to indicate that he is having the possession, custody or control of such small coins for the purpose of melting or destroying such small coins.

Explanation.—For the purpose of determining the reasonable requirements of small coins of a person, due regard shall be had to—

(i) his total daily requirements of small coins,

(ii) the nature of his business, occupation or profession,

(iii) the mode of his acquisition of small coins, and

(iv) the manner in which, and the place at which, such small coins are being possessed, held or controlled by him.

(2) Whoever is found to be in the possession of any metal, which contain alloys in the same proportions in which they have been used in the manufacture of any small coin, shall be presumed, until the contrary is proved, to have contravened the provisions of sub-section (1).

(3) Nothing contained in sub-section (1) or sub-section (2) shall apply to the mint.

4. Penalty for contravention of section 3.—Whoever contravenes any provision of sub-section (1) of section 3 without any reasonable excuse, the burden of proving of which shall lie on such person, shall be punishable with imprisonment for a term of not less than three months but not more than five years.

5. Offences by companies.—(1) Where an offence against this Act has been committed by a company, every person who, at the time the offence was committed, was in charge of, and was responsible to, the company for the conduct of its business, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly:

Provided that nothing contained in this sub-section shall render any person liable to punishment, if he proves that the offence was committed without his knowledge or that he had exercised all due diligence to prevent the commission of such offence.

(2) Notwithstanding anything contained in sub-section (1), where any offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to, any neglect on the part of any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

Explanation.—For the purposes of this section,—

(a) “company” means any body corporate and includes a firm, society or other association of individuals; and

(b) “director”,—

(i) in relation to a firm, means a partner in the firm,

(ii) in relation to a society or other association of individuals, means the person who is entrusted, under the rules of the society or other association, with the management of the affairs of the society or other association, as the case may be.

6. Offences to be cognizable, bailable and not compoundable.—Notwithstanding anything contained in the Code of Criminal Procedure, 1898, offences against this Act shall be cognizable and bailable but shall not be compoundable.

5 of 1898

7. Offences may be tried summarily.—Notwithstanding anything contained in section 260 of the Code of Criminal Procedure, 1898, offences against this Act may be tried summarily by a Presidency Magistrate or a Magistrate of the first class.

5 of 1898

8. Forfeiture.—Any small coin or metal in relation to which any offence against this Act has been committed shall be forfeited to Government.

9. Provisions of Act 20 of 1958 not to apply to offences under this Act.—Nothing in the Probation of Offenders Act, 1958, shall apply to any offence against this Act.

10. Repeal.—The Small Coins (Offences) Ordinance, 1971, is hereby repealed.

15 of 1971

The Naval and Aircraft Prize Act, 1971

AN
ACT

to provide for the establishment and procedure of Prize Courts and for matters connected therewith or incidental thereto.

Be it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

1. **Short title.**—This Act may be called the Naval and Aircraft Prize Act, 1971.

2. **Definitions.**—In this Act, unless the context otherwise requires,—

(a) "aircraft" has the meaning assigned to it in clause (ii) of section 4 of the Air Force Act, 1950; 45 of 1950.

(b) "aircraft papers" includes all books, passes, charter parties, bills of lading, customs receipts, manifests, certificates, licences, lists, tickets, notes, letters and other documents and writings delivered up or found on board a captured aircraft;

(c) "Armed Forces" means the Army, Navy and Air Force or any part of any one or more of them and includes any other armed force in the service of, employed with, the Army, Navy or Air Force during hostilities;

(d) "goods" includes all such things as may be subject to adjudication as prize, but in the case of a naval prize does not include any aircraft or boat unless the aircraft or boat is a part of the cargo of a ship;

(e) "Prize Court" means a prize court established under section 3;

(f) "Indian citizen" includes a company registered in India and having its principal place of business in India;

(g) "military aircraft" means any aircraft belonging to the Armed Forces and includes any armed aircraft in the service of the Armed Forces and any other aircraft used as a transport or auxiliary or in any other way for the purpose of prosecuting or aiding hostilities;

(h) "prize" means anything which, subject to this Act and the rules made thereunder, may be subjected to adjudication and includes a ship or an aircraft and goods carried therein, irrespective of whether the ship is captured at sea or seized in port or whether the aircraft is on or over land or sea at the time of capture or seizure;

(i) "ship" includes a vessel and a boat with the tackle, furniture and apparel of the ship, vessel or boat;

(j) "ship-of-war" means any ship belonging to the Armed Forces and includes any armed ship in the service of the Armed Forces and any other ship used as transport or auxiliary or in any other way for the purpose of prosecuting or aiding hostilities;

(k) "ship papers" includes all books, passes, sea briefs, charter parties, bills of lading, customs receipts, manifests, certificates, licences, lists, tickets, notes, letters and other documents and writings delivered up or found on board a ship captured at sea or seized in port.

3. **Establishment of Prize Courts.**—(1) The Central Government may, by notification in the Official Gazette, constitute from time to time as many Prize Courts as the Central Government may determine to exercise the powers and discharge the functions conferred on a Prize Court by this Act and every such Prize Court shall exercise jurisdiction within the local limits of such area or areas as may be specified by the Central Government in the said notification.

(2) Every Prize Court shall consist of such one or more than one member as the Central Government may from time to time deem it necessary to appoint.

(3) A person shall not be qualified for appointment as a member of a Prize Court unless he is a citizen of India and has been or is qualified to be appointed as a Judge of a High Court.

(4) Subject to the provisions of section 18, the conditions of service of a member of a Prize Court shall be such as the Central Government may by order determine.

4. Jurisdiction of Prize Courts in prize cases.—

(1) Notwithstanding anything contained in any other law for the time being in force, every Prize Court shall have exclusive jurisdiction in respect of each prize and each proceeding for the condemnation of property as prize, whether such prize is taken before or after the commencement of this Act, if the prize is—

(a) brought into or seized within the territory of India;

(b) brought into or seized within a locality in the temporary or permanent possession of, or occupied by, the Armed Forces of the Union; or

(c) appropriated for the use of the Central Government,

and is brought within the territorial jurisdiction of that Prize Court:

Provided that in the case of a Naval prize, the Prize Court shall have jurisdiction only if the prize captured or seized is brought to a port or place lying within the territorial jurisdiction of that Prize Court.

(2) Every Prize Court shall also have exclusive jurisdiction in respect of a prize in which the prize property—

(a) is lost or entirely destroyed; or

(b) cannot be brought in for adjudication because of its nature and condition.

(3) Without prejudice to the generality of the powers conferred by sub-section (1), a Prize Court shall take cognizance of and judicially proceed upon all manners of captures, seizures, prizes and reprisals of all ships, vessels, aircrafts and goods that are captured or seized, and shall hear and determine the same, and in accordance with this Act and rules made thereunder, shall adjudge and condemn all such ships, vessels, aircrafts and goods belonging to any country or State or the nationals, citizens or subjects thereof, as may be captured or seized as prize during a war or as a measure of reprisal during an armed conflict or in the exercise of the right of self-defence.

(4) Notwithstanding anything contained in this section, the Prize Court may in respect of any matter for which no provision or insufficient provision is

made, by or under this Act, apply the principles of the International Law regulating that matter.

5. Transfer of cases. — (1) Where proceedings are pending in any Prize Court against any ship, aircraft or goods, the Prize Court may, at any stage of the proceedings, on application being made by the proper officer of the Central Government and upon being satisfied that the proceedings so far as they relate to the ship, aircraft or goods, or any part thereof, would be more conveniently conducted in another Prize Court, make an order remitting the proceedings or the proceedings so far as they relate to the ship, aircraft or goods, or any part of the goods, as the case may be, to such other Prize Court.

(2) Where any proceedings have been so remitted to another Prize Court, that other Prize Court shall have the same jurisdiction to deal with the matter as if the subject matter of those proceedings had originally been seized within its jurisdiction or brought within its jurisdiction after capture or seizure, as the case may be, and any order made or action taken in those proceedings before the order of remission shall be deemed to have been made or taken by or in that Court.

6. Appeals. — (1) Any person aggrieved by an order or decree of the Prize Court may prefer an appeal to the Central Government within a period of ninety days from the date on which such order or decree has been made.

(2) The provisions of sections 5 and 12 of the Limitation Act, 1963, shall so far as may be, apply for computation of the period specified in sub-section (1). 36 of 1963.

7. General powers of Prize Courts. —

(1) A Prize Court shall, for the purposes of this Act, have the same powers as are vested in a Civil Court while trying a suit under the Code of Civil Procedure, 1908, in respect of the following matters, namely: — 5 of 1908.

(a) summoning and enforcing the attendance of persons and examining them on oath;

(b) requiring the discovery and production of documents;

(c) receiving evidence on affidavits;

(d) requisitioning any public record or copies thereof from any court or office;

(e) issuing commissions for the examination of witnesses or documents;

(f) any other matter which may be prescribed by rules.

(2) Without prejudice to the provisions of sub-section (1), every Prize Court shall have the power to enforce —

(a) any order or decree of another Prize Court passed in a prize proceeding under this Act;

(b) any order of the Central Government passed in a prize appeal under section 6.

8. Procedure on capture of prize. — (1) Every ship and every aircraft taken as prize and brought into port or to a place within the jurisdiction of a Prize Court shall forthwith and without bulk broken, be delivered to the Marshal of the Court.

(2) If there is no such Marshal then the ship or aircraft shall be in like manner delivered to such person as the Central Government may appoint in this behalf.

(3) The ship or aircraft shall, subject to the orders of the Court, remain in the custody of the Marshal, or the person appointed under sub-section (2).

9. Ship and aircraft papers to be brought in Registry. — (1) The captors shall with all convenient speed after the ship or aircraft is brought into port or to a place within the jurisdiction of a Prize Court bring the ship papers or the aircraft papers, as the case may be, into the Registry of the Prize Court.

(2) The commanding officer or the captain of the capturing ship or aircraft or the commanding officer of the capturing force, or any other officer or person seizing the ship or aircraft at any port or aerodrome or any officer designated by the commanding officer or his superior authority as a Prize Officer or such other officer or person who was present at the capture and saw the ship papers or aircraft papers delivered up or found on board shall make oath that they are brought in as they were taken without fraud, addition, or subduction or alteration or else shall account on oath to the satisfaction of the Prize Court for the absence or altered condition of the ship papers or aircraft papers or any of them.

(3) Where no ship papers or aircraft papers are delivered up or found on board the captured ship or captured aircraft, the commanding officer or the captain of the capturing ship or aircraft or the commanding officer of the capturing force or any other officer or person seizing the ship or aircraft or the Prize Officer or such other officer or person who was present at the capture shall make an oath to that effect.

10. Goods. — The provisions of sections 8 and 9 relating to ships and aircraft shall, so far as may be, extend and apply to goods taken as prize on board a ship or aircraft and the Prize Court may direct such goods to be unladen, inventoried and warehoused.

11. Pre-emption. — Where a ship of a foreign State passing the seas or an aircraft of a foreign State, laden with military or victualling stores intended to be carried to any place under the control of an enemy is taken in circumstances making it subject to adjudication as prize, and is brought under the control of the Government of India, and the purchase of such stores for the service of the Central Government appears to the said Government expedient without the condemnation thereof in a Prize Court then the Central Government may purchase on account or for the service of the Central Government all or any of such stores.

12. Prize proceedings not to apply to enemy warships and military aircraft. — Nothing in this Act shall apply to a ship-of-war or military aircraft of the enemy or any other ship or aircraft owned by the enemy whether or not registered in the territory of the enemy or goods carried therein and no proceedings of prize shall be necessary for the condemnation of such ship-of-war or military aircraft or other ship or aircraft or goods carried therein.

13. Capture to belong to Central Government. —

(1) Subject to the provisions of sub-section (2), all prizes captured by the Armed Forces of the Union and condemned where necessary in the Prize Court shall be the exclusive property of the Central Government.

(2) The Central Government may, at its discretion, out of the proceeds of the prize, make a grant of such sum of money as it deems fit to the benevolent funds of the Armed Forces of the Union.

14. **Prize salvage.** — (1) Where any ship or goods or aircraft belonging to an Indian citizen, after being taken as prize by the enemy is or are retaken from the enemy, the same shall be restored by decree of a Prize Court to the owner on his paying to the Central Government as prize salvage one-eighth part of the value of the prize to be decreed and ascertained by the Prize Court or such sum not exceeding one-eighth part of the estimated value of the prize as may be agreed upon between the owner and the Central Government and approved by the order of the Prize Court:

Provided that where the recapture is made in the circumstances of special difficulty or danger, the Prize Court may if it thinks fit award to the Central Government as prize salvage a larger part than one-eighth but not exceeding in any case one-fourth part of the value of the prize:

Provided further that where a ship or aircraft after being so taken is set forth or used by the enemy as a ship-of-war or military aircraft, the aforesaid provision for restitution shall not apply and subject to such compensation to the owner as the Prize Court may determine, the ownership of such ship or aircraft shall vest in the Central Government.

(2) Where a ship belonging to any Indian citizen, after being taken as prize, is retaken from the enemy, such ship may, with the consent of the recaptors, prosecute her voyage and it will not be necessary for the Central Government to proceed to adjudication till her return to a port in India.

(3) The master or owner of the ship or his agent may, with the consent of the Central Government, unload and dispose of the goods on board the ship before adjudication.

(4) In case the ship does not return within six months to a port in India, the Central Government may nevertheless institute proceedings against the ship or goods in a Prize Court and the Prize Court may thereupon award prize salvage as aforesaid and may enforce payment thereof.

(5) The provisions of sub-sections (2), (3) and (4) shall *mutatis mutandis* apply also to an aircraft belonging to any Indian citizen which, after being taken as prize, is retaken from the enemy.

15. Offences in respect of prize. —

Every person who is guilty of a prize offence, that is to say, an offence which if committed by a person subject to naval law would be punishable under section 63, section 64, section 65, section 66 or section 67 of the Navy Act, 1957, shall be punished with imprisonment which may extend to two years or with fine or both.

16. **Indemnity against legal proceedings.** — (1) Notwithstanding anything contained in any other law

for the time being in force, no suit, prosecution or other legal proceedings shall lie against any officer of the Armed Forces of the Union or any other person for anything which is in good faith done or intended to be done in pursuance of this Act or any rules made thereunder.

(2) Save as otherwise expressly provided under this Act, no suit or other legal proceedings shall lie against the Central Government for any damage caused or likely to be caused by anything in good faith done or intended to be done in pursuance of this Act or any rules made thereunder.

17. **Power to make rules.** — (1) The Central Government may, by notification in the Official Gazette, make rules for regulating the practice and procedure of a Prize Court and for generally carrying out the purposes of this Act.

(2) Without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely: —

(a) the institution of cases, issue and service of writs, summons and other processes, and entering appearance and making of claims;

(b) affidavits concerning ship papers or aircraft papers and other affidavits to be or which may be made in a Prize Court or for the purpose of proceedings in a Prize Court;

(c) pleadings, particulars, discovery and inspection of documents and facts, evidence and hearing;

(d) issue of warrants for arrest of prize, and detention of prize;

(e) sale, appraisalment, safe custody and inspection of prize;

(f) bail and release;

(g) requisition by Central Government of ships, aircraft or goods in the custody of a Prize Court;

(h) appointment of assessors and their fees;

(i) enforcement and execution of decrees and orders;

(j) stay of proceedings;

(k) costs of or incidental to any proceedings in the Prize Court and as to the fees to be charged in respect of proceedings therein and as to the taking of security of costs;

(l) procedure for hearing appeals and other matters pertaining to appeals;

(m) appointment, duties and conduct of the officers of a Prize Court and costs, charges and expenses to be allowed to petitioners therein;

(n) the manner in which and the conditions subject to which the right of visit, search, detention or capture of any ship or aircraft or goods thereon may be exercised and the penalty for impeding the exercise of any such right;

(o) the manner in which any such ship or aircraft or goods seized by or under the authority of any officer of the Armed Forces of the Union shall be kept in custody or disposed of;

(p) the conditions for declaring any ship or aircraft or cargo thereon as hostile and for condemnation thereof;

(q) the manner in which a ship or aircraft recaptured from the enemy may be disposed of;

(r) the conditions subject to which a right of unhindered passage may be allowed to a ship or aircraft within the territory of India on the outbreak of hostilities or an armed conflict on the basis of reciprocity;

(s) any other matter which may be, or is required to be, prescribed by rules.

(3) All rules made under this section shall be laid, as soon as may be, after they are made, before each House of Parliament while it is in session for a total period of thirty days, which may be comprised in one session or in two successive sessions, and if before the expiry of the session in which they are so laid or the session immediately following, both Houses agree in making any modification in the rules or both Houses agree that the rules should not be made, the rules shall thereafter have effect only in such modified form or be of no effect, as the case may be; so however that any such modification or annulment shall be without prejudice to the validity of anything previously done under those rules.

18. **Dissolution of Prize Courts.**—The Central Government may at any time when there is no prize proceeding pending before a Prize Court dissolve that Prize Court, and make such further orders as to the custody of the records of that Court as may be considered necessary.

19. **Repeals.**—The Naval Prize Act, 1864, the Naval Agency and Distribution Act, 1864, the Prize Courts Act, 1894, the Prize Courts Procedure Act, 1914, the Prize Courts Act, 1915, the Naval Prize Act, 1918, the Prize Act, 1939, in so far as they apply in India are hereby repealed.

20. **Savings.**—Nothing in this Act shall—

(a) give to the officers and seamen of the Indian Naval ships or officers and airmen of the Indian Military aircraft or to any other person concerned in the capture of the prize any right or claim in or to any ships, aircraft or goods taken as prize or the proceeds thereof; or

(b) affect the operation of any existing treaty or convention with any foreign State; or

(c) take away or abridge the powers of the Central Government to enter into any treaty or convention with any foreign State containing any stipulation that the Central Government may deem appropriate concerning any matter to which this Act relates.

The Forward Contracts (Regulation) Amendment Act, 1971

AN
ACT

further to amend the Forward Contracts (Regulation) Act, 1952.

Be it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

1. **Short title and commencement.**—(1) This Act may be called the Forward Contracts (Regulation) Amendment Act, 1971.

(2) It shall be deemed to have come into force on the 11th day of October, 1971.

2. **Amendment of section 2.**—In section 2 of the Forward Contracts (Regulation) Act, 1952 (hereinafter referred to as the principal Act),—

(a) in clause (c), the words “at a future date” shall be omitted;

(b) to clause (i), the following proviso and *Explanation* shall be added, namely:—

‘Provided that where any such contract is performed either wholly or in part,—

(1) by tendering of the documents of title to the goods covered by the contract by any party thereto (not being a commission agent or a bank) who has acquired ownership of the said documents by purchase, exchange or otherwise, to any other person (including a commission agent but not including a bank); or

(2) by the realisation of any sum of money, being the difference between the contract rate and the settlement rate or clearing rate or the rate of any offsetting contract; or

(3) by any other means whatsoever, and as a result of which the actual tendering of the goods covered by the contract or the payment of the full price therefor is dispensed with, then, such contract shall not be deemed to be a ready delivery contract.

Explanation.—For the purposes of this clause,—

(i) “bank” includes any banking company as defined in the Banking Regulation Act, 1949, a co-operative bank as defined in the Reserve Bank of India Act, 1934, the State Bank of India and any of its subsidiaries and any corresponding new bank constituted under section 3 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970;

(ii) “commission agent” means a person who, in the ordinary course of business, makes contract for the sale or purchase of goods for others for a remuneration (whether known as commission or otherwise) which is determined in the contract itself or determinable from the terms of the contract, in either case, only with reference to the quantity of goods or to the price therefor as stipulated in the contract.’

3. **Repeal and saving.**—(1) The Forward Contracts (Regulation) Amendment Ordinance, 1971 is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act, as amended by the said

Ordinance, shall be deemed to have been done or taken under the principal Act as amended by this Act.

THE COMPTROLLER AND AUDITOR-GENERAL'S (DUTIES, POWERS AND CONDITIONS OF SERVICE) ACT, 1971

ARRANGEMENT OF SECTIONS

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The Comptroller and Auditor-General's (Duties, Powers and Conditions of Service) Act, 1971

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ACT

to determine the conditions of service of the Comptroller and Auditor-General of India and to prescribe his duties and powers and for matters connected therewith or incidental thereto.

Be it enacted by Parliament in the Twenty-second Year of the Republic of India as follows:—

CHAPTER I

Preliminary

1. **Short title.**—This Act may be called the Comptroller and Auditor-General's (Duties, Powers and Conditions of Service) Act, 1971.

2. **Definitions.**—In this Act, unless the context otherwise requires,—

(a) "accounts", in relation to commercial undertakings of a Government, includes trading, manufacturing and profit and loss accounts and balance-sheets and other subsidiary accounts;

(b) "appropriation accounts" means accounts which relate the expenditure brought to account during a financial year, to the several items specified in the law made in accordance with the provisions of the Constitution or of the Government of Union Territories Act, 1963, for the appropriation of moneys out of the Consolidated Fund of India or of a State, or of a Union territory having a Legislative Assembly, as the case may be; 20 of 1963.

(c) "Comptroller and Auditor-General" means the Comptroller and Auditor-General of India appointed under article 148 of the Constitution;

(d) "State" means a State specified in the First Schedule to the Constitution;

(e) "Union" includes a Union territory, whether having a Legislative Assembly or not.

CHAPTER II

Salary and other conditions of Service of the Comptroller and Auditor-General

3. **Salary.**—There shall be paid to the Comptroller and Auditor-General a salary which is equal to the salary of the Judge of the Supreme Court:

Provided that if a person who, immediately before the date of assuming office as the Comptroller and Auditor-General, was in receipt of, or, being eligible so to do, had elected to draw, a pension (other than a disability or wound pension) in respect of any previous service under the Government of the Union or any of its predecessor Governments, or under the Government of a State or any of its predecessor Governments, his salary in respect of service as Comptroller and Auditor-General shall be reduced—

(a) by the amount of that pension; and

(b) if he had, before assuming office, received, in lieu of a portion of the pension due to him in

respect of such previous service, the commuted value thereof, by the amount of that portion of the pension; and

(c) if he had, before assuming office, received, or become eligible for receiving, a retirement gratuity in respect of such previous service, by the pension equivalent of that gratuity.

4. Term of office. — The Comptroller and Auditor-General shall hold office for a term of six years from the date on which he assumes such office:

Provided that where he attains the age of sixty-five years before the expiry of the said terms of six years, he shall vacate such office on the date on which he attains the said age:

Provided further that he may, at any time, by writing under his hand addressed to the President, resign his office.

Explanation. — For the purpose of this section, the term of six years in respect of the Comptroller and Auditor-General holding office immediately before the commencement of this Act, shall be computed from the date on which he had assumed office.

5. Leave. — (1) A person who, immediately before the date of assuming office as the Comptroller and Auditor-General, was in the service of Government may be granted during his tenure of office but not thereafter, leave in accordance with the rules for the time being applicable to the Service to which he belonged before such date and he shall be entitled to carry forward the amount of leave standing at his credit on such date, notwithstanding anything contained in section 6.

(2) Any other person who is appointed as the Comptroller and Auditor-General may be granted leave in accordance with such rules as are for the time being applicable to a member of the Indian Administrative Service.

(3) The power to grant or refuse leave to the Comptroller and Auditor-General and to revoke or curtail leave granted to him, shall vest in the President.

6. Pension. — (1) A person who, immediately before the date of assuming office as the Comptroller and Auditor-General, was in the service of Government shall be deemed to have retired from service on the date on which he enters upon office as the Comptroller and Auditor-General but his service as the Comptroller and Auditor-General shall be reckoned as continuing approved service counting for pension in the Service to which he belonged.

(2) Every person who enters upon office as the Comptroller and Auditor-General shall, on demitting the said office, be eligible to a pension of a sum of fifteen thousand rupees per annum which sum shall include the aggregate of all pensions payable to him and the commuted portion, if any, of his pension, and the pension equivalent of the retirement gratuity, if any, which may have been admissible to him under the rules for the time being applicable to the Service to which he belonged:

Provided that if such a person is or becomes eligible, at any time, under the rules for the time being governing the Service to which he belonged, to a pension higher than the said sum of fifteen thousand

rupees, he shall be eligible to draw, as pension, the said higher amount.

(3) A person who, immediately before the date of assuming office as the Comptroller and Auditor-General, was in receipt of, or, had become eligible for receiving, a pension in respect of any previous service under Government, shall, on demitting office as the Comptroller and Auditor-General, be eligible to a pension of fifteen thousand rupees per annum which sum shall include the aggregate of all pensions payable to him and the commuted portion, if any, of his pension, and the pension equivalent of the retirement gratuity, if any, which may have been admissible to him under the rules for the time being applicable to the Service to which he belonged:

Provided that if such a person is or becomes eligible, at any time, under the rules for the time being governing the Service to which he belonged, to a pension higher than the said sum of fifteen thousand rupees, he shall be eligible to draw, as pension, the said higher amount.

(4) Any other person who is appointed as the Comptroller and Auditor-General shall, on demitting the said office, be eligible to a pension of fifteen thousand rupees per annum.

(5) The person holding office immediately before the commencement of this Act as the Comptroller and Auditor-General shall be eligible to draw, at his option, pension at the rate at which it would be admissible to him if this Act had not come into force or at the rate specified in this section.

(6) A person who demits office as the Comptroller and Auditor-General by resignation shall, on such demission, be eligible to a pension at the rate of two thousand rupees per annum for each completed year of his service as the Comptroller and Auditor-General:

Provided that in the case of a person referred to in sub-section (1) or sub-section (3), the aggregate amount of pension admissible under this sub-section together with the amount of pension including the commuted portion, if any, of his pension, and the pension equivalent of the retirement gratuity, if any, which may have been admissible to him under the rules for the time being applicable to the Service to which he belonged immediately before he assumed office as the Comptroller and Auditor-General, shall not exceed fifteen thousand rupees per annum or the higher pension referred to in proviso to sub-section (2) or sub-section (3), as the case may be.

(7) If a person who demits office as the Comptroller and Auditor-General is not eligible to any pension under this section but is eligible to a pension under the rules for the time being applicable to the Service to which he belonged immediately before he assumed office as the Comptroller and Auditor-General, he shall, notwithstanding anything contained in this section, be eligible to draw such pension as is admissible to him under the said rules.

(8) Except where he demits office by resignation, a person holding office of the Comptroller and Auditor-General shall be deemed, for the purposes of this Act, to have demitted such office as such if, and only if, —

(a) he has completed the term of office specified in section 4, or

(b) he has attained the age of sixty-five years, or

(c) his demission of office is medically certified to be necessitated by ill health.

7. Commutation of pension.—The Civil Pensions (Commutation) Rules for the time being in force shall, with such adaptations as may be made therein by the President, apply to a person who had held office as the Comptroller and Auditor-General.

8. Right to subscribe to General Provident Fund.—Every person holding office as the Comptroller and Auditor-General shall be entitled to subscribe to the General Provident Fund (Central Services).

9. Other conditions of service.—Save as otherwise expressly provided in this Act, the other conditions of service of a person holding office as the Comptroller and Auditor-General including his emoluments during any period of duty out of India and his travelling allowance while travelling on duty, shall be determined by the rules for the time being applicable to a member of the Indian Administrative Service holding the rank of Secretary to the Government of India.

Provided that nothing in this section shall have effect so as to give a person, who immediately before the date of assuming office as the Comptroller and Auditor-General, was in the service of Government, less favourable terms in respect of any of the matters aforesaid than those to which he would be entitled as a member of the Service to which he belonged, his service as Comptroller and Auditor-General being treated for the purpose of this proviso as continuing service in the Service to which he belonged.

CHAPTER III

Duties and powers of the Comptroller and Auditor-General

10. Comptroller and Auditor-General to compile accounts of Union and States.—(1) The Comptroller and Auditor-General shall be responsible—

(a) for compiling the accounts of the Union and of each State from the initial and subsidiary accounts rendered to the audit and accounts offices under his control by treasuries, offices or departments responsible for the keeping of such accounts; and

(b) for keeping such accounts in relation to any of the matters specified in clause (a) as may be necessary:

Provided that the President as respects the accounts of the Union, and the Governor of a State as respects the accounts of that State, may, after consultation with the Comptroller and Auditor-General, by order, relieve him from the responsibility for compiling the accounts of any particular service or department of the Union or of a State, as the case may be:

Provided further that the President may, after consultation with the Comptroller and Auditor-General, by order, relieve him from the responsibility for keeping the accounts of any particular class or character.

(2) Where, under any arrangement, a person other than the Comptroller and Auditor-General has,

before the commencement of this Act, been responsible—

(i) for compiling the accounts of any particular service or department of the Union or of a State, or

(ii) for keeping the accounts of any particular class or character,

such arrangement shall, notwithstanding anything contained in sub-section (1), continue to be in force unless, after consultation with the Comptroller and Auditor-General, it is revoked in the case referred to in clause (i), by an order of the Governor of the State, as the case may be, and in the case referred to in clause (ii), by an order of the President.

11. Comptroller and Auditor-General to prepare and submit accounts to the President, Governors of States and Administrators of Union territories having Legislative Assemblies.—The Comptroller and Auditor-General shall, from the accounts compiled by him or by any other person responsible in that behalf, prepare in each year accounts (including, in the case of accounts compiled by him, appropriation accounts), showing under the respective heads the annual receipts and disbursements for the purpose of the Union, of each State and of each Union territory having a Legislative Assembly, and shall submit those accounts to the President or the Governor of a State or Administrator of the Union territory having a Legislative Assembly, as the case may be, on or before such dates as he may, with the concurrence of the Government concerned, determine.

12. Comptroller and Auditor-General to give information and render assistance to the Union and States.—The Comptroller and Auditor-General shall, in so far as the accounts, for the compilation or keeping of which he is responsible, enable him so to do, give to the Union Government, to the State Governments or to the Governments of Union territories having Legislative Assemblies, as the case may be, such information as they may, from time to time, require, and render such assistance in the preparation of their annual financial statements as they may reasonably ask for.

13. General provisions relating to audit.—It shall be the duty of the Comptroller and Auditor-General—

(a) to audit all expenditure from the Consolidated Fund of India and of each State and of each Union territory having a Legislative Assembly and to ascertain whether the moneys shown in the accounts as having been disbursed were legally available for and applicable to the service or purpose to which they have been applied or charged and whether the expenditure conforms to the authority which governs it;

(b) to audit all transactions of the Union and of the States relating to Contingency Funds and Public Accounts;

(c) to audit all trading, manufacturing, profit and loss accounts and balance-sheets and other subsidiary accounts kept in any department of the Union or of a State;

and in each case to report on the expenditure, transactions or accounts so audited by him.

14. Audit of receipts and expenditure of bodies or authorities substantially financed from Union or State Revenues.—Where any body or authority is substantially financed by grants or loans from the Consolidated Fund of India or of any State or of any Union territory having a Legislative Assembly, the Comptroller and Auditor-General shall, subject to the provisions of any law for the time being in force applicable to the body or authority, as the case may be, audit all receipts and expenditure of that body or authority and to report on the receipts and expenditure audited by him.

Explanation.—Where the grant or loan to a body or authority from the Consolidated Fund of India or of any State or of any Union territory having a Legislative Assembly in a financial year is not less than rupees five lakhs and the amount of such grant or loan is not less than seventy-five per cent. of the total expenditure of that body or authority, such body or authority shall be deemed, for the purposes of this section, to be substantially financed by such grants or loans, as the case may be.

15. Functions of Comptroller and Auditor-General in the case of grants or loans given to other authorities or bodies.—(1) Where any grant or loan is given for any specific purpose from the Consolidated Fund of India or of any State or of any Union territory having a Legislative Assembly to any authority or body, not being a foreign State or international organisation, the Comptroller and Auditor-General shall scrutinise the procedures by which the sanctioning authority satisfies itself as to the fulfilment of the conditions subject to which such grants or loans were given and shall for this purpose have right of access, after giving reasonable previous notice, to the books and accounts of that authority or body:

Provided that the President, the Governor of a State or the Administrator of a Union territory having a Legislative Assembly, as the case may be, may, where he is of opinion that it is necessary so to do in the public interest, by order, relieve the Comptroller and Auditor-General, after consultation with him, from making any such scrutiny in respect of any body or authority receiving such grant or loan.

(2) Except where he is authorised so to do by the President, the Governor of a State or the Administrator of a Union territory having a Legislative Assembly, as the case may be, the Comptroller and Auditor-General shall not have, while exercising the powers conferred on him by sub-section (1), right of access to the books and accounts of any corporation to which any such grant or loan as is referred to in sub-section (1) is given if the law by or under which such corporation has been established provides for the audit of the accounts of such corporation by an agency other than the Comptroller and Auditor-General:

Provided that no such authorisation shall be made except after consultation with the Comptroller and Auditor-General and except after giving the concerned corporation a reasonable opportunity of making representations with regard to the proposal to give to the Comptroller and Auditor-General right of access to its books and accounts.

16. Audit of receipts of Union or of States.—It shall be the duty of the Comptroller and Auditor-

-General to audit all receipts which are payable into the Consolidated Fund of India and of each State and of each Union territory having a Legislative Assembly and to satisfy himself that the rules and procedures in that behalf are designed to secure an effective check on the assessment, collection and proper allocation of revenue and are being duly observed and to make for this purpose such examination of the accounts as he thinks fit and report thereon.

17. Audit of accounts of stores and stock.—The Comptroller and Auditor-General shall have authority to audit and report on the accounts of stores and stock kept in any office or department of the Union or of a State.

18. Powers of Comptroller and Auditor-General in connection with audit of accounts.—(1) The Comptroller and Auditor-General shall in connection with the performance of his duties under this Act, have authority—

(a) to inspect any office of accounts under the control of the Union or of a State, including treasuries and such offices responsible for the keeping of initial or subsidiary accounts, as submit accounts to him;

(b) to require that any accounts, books, papers and other documents which deal with or form the basis of or are otherwise relevant to the transactions to which his duties in respect of audit extend, shall be sent to such place as he may appoint for his inspection;

(c) to put such questions or make such observations as he may consider necessary, to the person in charge of the office and to call for such information as he may require for the preparation of any account or report which it is his duty to prepare.

(2) The person in charge of any office or department, the accounts of which have to be inspected and audited by the Comptroller and Auditor-General, shall afford all facilities for such inspection and comply with requests for information in as complete a form as possible and with all reasonable expedition.

19. Audit of Government companies and corporations.—(1) The duties and powers of the Comptroller and Auditor-General in relation to the audit of the accounts of Government companies shall be performed and exercised by him in accordance with the provisions of the Companies Act, 1956. 1 of 1956

(2) The duties and powers of the Comptroller and Auditor-General in relation to the audit of the accounts of corporations (not being companies) established by or under law made by Parliament shall be performed and exercised by him in accordance with the provisions of the respective legislations.

(3) The Governor of a State or the Administrator of a Union territory having a Legislative Assembly may, where he is of opinion that it is necessary in the public interest so to do, request the Comptroller and Auditor-General to audit the accounts of a corporation established by law made by the Legislature of the State or of the Union territory, as the case may be, and where such request has been made, the Comptroller and Auditor-General shall audit the

accounts of such corporation and shall have, for the purposes of such audit, right of access to the books and accounts of such corporation:

Provided that no such request shall be made except after consultation with the Comptroller and Auditor-General and except after giving reasonable opportunity to the corporation to make representations with regard to the proposal for such audit.

20. Audit of accounts of certain authorities or bodies.—(1) Save as otherwise provided in section 19, where the audit of the accounts of any body or authority has not been entrusted to the Comptroller and Auditor-General by or under any law made by Parliament, he shall, if requested so to do by the President or the Governor of a State or the Administrator of a Union territory having a Legislative Assembly, as the case may be, undertake the audit of the accounts of such body or authority on such terms and conditions as may be agreed upon between him and the concerned Government and shall have, for the purposes of such audit, right of access to the books and accounts of that body or authority:

Provided that no such request shall be made except after consultation with the Comptroller and Auditor-General.

(2) The Comptroller and Auditor-General may propose to the President or the Governor of a State or the Administrator of a Union territory having a Legislative Assembly, as the case may be, that he may be authorised to undertake the audit of the accounts of any body or authority, the audit of the accounts of which has not been entrusted to him by law, if he is of opinion that such audit is necessary because a substantial amount has been invested in, or advanced to, such body or authority by the Central or State Government or by the Government of a Union territory having a Legislative Assembly, and on such request being made, the President or the Governor or the Administrator, as the case may be, may empower the Comptroller and Auditor-General to undertake the audit of the accounts of such body or authority.

(3) The audit referred to in sub-section (1) or sub-section (2) shall not be entrusted to the Comptroller and Auditor-General except where the President or the Governor of a State or the Administrator of a Union territory having a Legislative Assembly, as the case may be, is satisfied that it is expedient so to do in the public interest and except after giving a reasonable opportunity to the concerned body or authority to make representations with regard to the proposal for such audit.

CHAPTER IV

Miscellaneous

21. Delegation of power of Comptroller and Auditor-General.—Any power exercisable by the Comptroller and Auditor-General under the provisions of this Act, or any other law may be exercised by such officer of his department as may be authorised by him in this behalf by general or special order:

Provided that except during the absence of the Comptroller and Auditor-General on leave or otherwise, no officer

shall be authorised to submit on behalf of the Comptroller and Auditor-General any report which the Comptroller and Auditor-General is required by the Constitution or the Government of Union Territories Act, 1963 to submit to the President or the Governor of a State or the Administrator of a Union territory having a Legislative Assembly, as the case may be.

20 of 1963

22. Power to make rules.—(1) The Central Government may, after consultation with the Comptroller and Auditor-General, by notification in the Official Gazette, make rules for carrying out the provisions of this Act in so far as they relate to the maintenance of accounts.

(2) In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:—

(a) the manner in which initial and subsidiary accounts shall be kept by the treasuries, offices and departments rendering accounts to audit and accounts offices;

(b) the manner in which the accounts of any particular service or department or of any particular class or character, in respect of which the Comptroller and Auditor-General has been relieved from the responsibility of compiling or keeping the accounts, shall be compiled or kept;

(c) the manner in which the accounts of stores and stock shall be kept in any office or department of the Union or of a State, as the case may be;

(d) any other matter which is required to be, or may be, prescribed by rules.

(3) Every rule made under this section shall be laid, as soon as may be after it is made, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two successive sessions, and if, before the expiry of the session in which it is so laid or the session immediately following both Houses agree in making any modification in the rule or both Houses agree that the rule should not be made, the rule shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule.

23. Power to make regulations.—The Comptroller and Auditor-General is hereby authorised to make regulations for carrying into effect the provisions of this Act in so far as they relate to the scope and extent of audit, including laying down for the guidance of the Government Departments the general principles of Government accounting and the broad principles in regard to audit of receipts and expenditure.

24. Power to dispense with detailed audit.—The Comptroller and Auditor-General is hereby authorised to dispense with, when circumstances so warrant, any part of detailed audit of any accounts or class of transactions and to apply such limited

check in relation to such accounts or transactions as he may determine.

25. **Repeal.**—The Comptroller and Auditor-General (Conditions of Service) Act, 1953, is hereby repealed. 21 of 1953

26. **Removal of doubts.**—For the removal of doubts, it is hereby declared that on the commencement of this Act the Government of India (Audit and Accounts) Order, 1936, as adapted by the India (Provisional Constitution) Order, 1947, shall cease to be in force except as respects anything done or any action taken thereunder.

Office of the Chief Electoral Officer

Notification

3-6-71/Elec.

The following notification No. 429/GOA/70(1) dated 7-2-1972, issued by the Election Commission of India, New Delhi, is hereby published for general information.

B. M. Masurkar, Chief Electoral Officer.

Panaji, 14th February, 1972.

Election Commission of India

Talkatora Road, New Delhi-1

Dated the 7th February, 1972

Magha 18, 1893 (Saka)

Notification

429/GOA/70(1).—In exercise of the powers conferred by sub-section (1) of section 130 of the Representation of the People Act, 1950 (43 of 1950), the Election Commission hereby directs that the following further amendments shall be made in its notification No. 429/GOA/65(1), dated the 19th May, 1965:—

In column 2 of the Table appended to the said notification against Serial Nos. 29-Daman and 30-Diu,

for

- (i) the entry '29-Daman' Mamlatdar, Daman'
- the entry "29-Daman Mamlatdar and P. A. to Collector, Daman"; and
- (ii) the entry '30-Diu Mamlatdar, Diu'
- the entry "30-Diu Mamlatdar and Block Development Officer, Diu

shall be substituted and shall be deemed always to have been substituted.

By order,

K. S. RAJAGOPALAN

Secretary to the Election Commission of India.

Notification

3-4-71/Elec.

The following notifications Nos. 434/GOA/70(2) and 434/GOA/70(3) both dated 7-2-1972, issued by the Election Commission of India, New Delhi are hereby published for general information.

B. M. Masurkar, Chief Electoral Officer.

Panaji, 14th February, 1972.

Election Commission of India

Talkatora Road, New Delhi-1

Dated the 7th February, 1972

Magha 18, 1893 (Saka)

Notification

434/GOA/70(2).—In exercise of the powers conferred by sub-section (1) of section 22 of the Representation of the People Act, 1951 (43 of 1951), the Election Commission hereby directs that the following amendment shall be made in its notification No. 434/GOA/70(2), dated the 22nd January, 1971:

In column 2 of the Table appended to the said notification, against Serial No. 2-Marmagao, for the existing entry "2. Mamlatdar Daman" the entry "2. Mamlatdar and P. A. to Collector, Daman" shall be substituted.

By order,

K. S. RAJAGOPALAN

Secretary to the Election Commission of India.

Talkatora Road, New Delhi-1.

Dated the 7th February, 1972.

Magha 18, 1893 (Saka).

Notification

434/GOA/70(3).—In exercise of the powers conferred by sub-section (1) of section 22 of the Representation of the People Act, 1951 (43 of 1951), the Election Commission hereby directs that the following further amendments shall be made in its notification No. 434/GOA/70(3), dated the 22nd January, 1972:—

In column 3 of the Table appended to the said notification against Serial numbers 29. Daman and 30. Diu

for —

- (i) the entry '29. Daman' Mamlatdar, Daman'
- the entry '29. Daman' Mamlatdar and P. A. to the Collector, Daman'; and
- (ii) the entry '30. Diu Mamlatdar, Diu'
- the entry '30. Diu Mamlatdar and Block Development Officer, Diu'

shall be substituted and shall be deemed always to have been substituted.

By order,

K. S. RAJAGOPALAN

Secretary to the Election Commission of India.

Labour and Information Department**Mormugao Port Trust****Notification**

MPT/IGA(27)/72

As required under Section 124(1) of the Major Port Trusts Act, 1963, it is hereby notified that the Central Government vide Ministry of Shipping and Transport's letter No. 7-PE(39)/71 dated the 13th December, 1971 have accorded approval to the amend-

ments to the Mormugao Port Employees (Conduct) and (Recruitment, Seniority and Promotion) Regulations, 1964, published in the Official Gazette Nos. 25 and 26, Series I, dated the 17th and 24th September, 1970 respectively.

By order,

Shivakumar Dhindaw

Secretary

Mormugao, 3rd January, 1972.